



YOU MUST COMPLETE AND
ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return

2008

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER	
			E N T E R - S S #	
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER	
			E N T E R - S S #	
ADDRESS		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE	ZIP + 4

☐ Fill in if name/address has changed since 2007. If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): ☐ Primary ☐ Spouse
☐ Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions): ☐ You ☐ Spouse
State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ☐ \$1 You ☐ \$1 Spouse, if filing jointly Total ▶ \$
☐ Fill in if noncustodial parent ☐ Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): ☐ You ☐ Spouse

1 Filing status: (select one only) ☐ Single ☐ Married filing joint return ☐ Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)
☐ Head of household (see instructions) (both must sign return)

2 Exemptions: Whole-dollar method only. Do not use cents.

a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,600. If married filing jointly, enter \$8,800 2a

b. Number of dependents. (Do not include yourself or your spouse.) Enter number × \$1,000... 2b
You must enclose Schedule DI.

c. Age 65 or over before 2009: ☐ You ☐ Spouse. Enter number × \$700... 2c

d. Blindness: ☐ You ☐ Spouse. Enter number × \$2,200... 2d

e. Medical/Dental ▶ f. Adoption ▶ e + f = 2g

h. TOTAL EXEMPTIONS. Add lines 2a through 2g. Enter here and on line 18 2h

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ▶ 3

4 Taxable pensions and annuities (see instructions) ▶ 4

5 a. Massachusetts bank interest - b. Exemption amount a - b = 5

Exemption: if married filing jointly, subtract \$200 from line 5a; otherwise subtract \$100 and enter result (not less than "0").

6 Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ▶ 6

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss you must file electronically. See instructions. ▶ 7

8 a. Unemployment compensation ▶ 8a

b. Massachusetts state lottery winnings ▶ 8b

9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 9

10 TOTAL 5.3% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature	Date	Print paid preparer's name	Preparer's SSN or PTIN ▶
Spouse's signature (if filing jointly)	Date	Paid preparer's phone	Paid preparer's EIN ▶
May DOR discuss this return with the preparer? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No		Paid preparer's signature	Date <input type="checkbox"/> Fill in if self-employed
I do not want my preparer to file my return electronically ▶ <input type="checkbox"/>			

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

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2008 FORM 1, PAGE 2

DEDUCTIONS

11	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ▶ 11a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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	b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ▶ 11b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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12	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ▶ 12	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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13	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2008, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).																																																													
	Not more than two: a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> × \$3,600 = ▶ 13											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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14	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.																																																													
	Total rent paid in 2008: a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table> ÷ 2 = ▶ 14									0	0	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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15	Other deductions from Schedule Y, line 16 (enclose Schedule Y) ▶ 15	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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16	TOTAL DEDUCTIONS. Add lines 11 through 15. ▶ 16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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17	5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" ▶ 17	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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18	Total exemption amount (from line 2, item h) ▶ 18	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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19	5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions. ▶ 19	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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20	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 20	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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21	TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20. ▶ 21	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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22	TAX ON 5.3% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .053. Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ▶ 22											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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23	12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B):																																																													
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24	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ▶ 24											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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	If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																													
25	Credit recapture amount (enclose Schedule H-2; see instructions). <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> BC <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> EOA <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> LIH <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> HR ▶ 25																																									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0
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26	If you qualify for No Tax Status , fill in oval and enter "0" on line 27 (see worksheet in instructions) ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																													
27	TOTAL INCOME TAX. Add lines 22 through 25 ▶ 27	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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CREDITS																																																														
28	Limited Income Credit (from worksheet in instructions) ▶ 28	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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29	Other credits from Schedule Z, line 15 (enclose Schedule Z) ▶ 29	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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30	Total credits. Add lines 28 and 29 ▶ 30	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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31	INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than "0" ▶ 31	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

32 Voluntary contributions:

a. Endangered Wildlife Conservation 32a

b. Organ Transplant Fund 32b

c. Massachusetts AIDS Fund 32c




d. Massachusetts United States Olympic Fund.....▶ 32d

e. Massachusetts Military Family Relief Fund 32e

Total. Add lines 32a through 32e. **32**

33 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ▶ 33

34 Health Care (HC) penalty (from worksheet in instructions):

a. You  b. Spouse   a + b = 34

35 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 31–34 . . . 35

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, **2-G**, 1099-G, **1099-MISC**, 1099-R and PWH-WA) ... **36**

37 **2007** overpayment applied to your **2008** estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund) **▶ 37**

38 **2008** Massachusetts estimated tax payments (do not include amount in line 37) ▶ 38

39 Payments made with extension ... **(SUBJECT TO CHANGE)** 39

40 Earned Income Credit:

a. Number of qualifying children ▶ Amount from U.S. return ▶ × .15 =▶ 40

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) **41**

42 Refundable film credit (see instructions) ▶ **42**

43 TOTAL. Add lines 36 through 42 43

44 OVERPAYMENT. If line 35 is **smaller** than line 43, subtract line 35 from line 43. If line 35 is **larger** than line 43, go to line 47. If line 35 and line 43 are equal, enter "0" in line 46 ▶ 44

45 Amount of overpayment you want **APPLIED** to your **2009** ESTIMATED TAX ▶ 45

46 THIS IS YOUR REFUND. Subtract line 45 from line 44.

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ► 46

Direct Deposit of Refund. See instructions. Type of account (you must select one): ☐ Checking ☐ Savings

►  

Routing number (first two digits must be 01–12 or 21–32) **Account number**

47 TAX DUE. Subtract line 43 from line 35. Pay online at www.mass.gov/dor, or use Form PV. ▶ 47

Pay in full. Write Soc. Sec. number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: **Mass. DOR, PO Box 7003, Boston, MA 02204.**

(Add to total in Interest Penalty M-2210 amt. EX encl. Form M-2210
line 47, if applicable.) ▶ 00 ▶ 00 ▶ 00 ▶

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.